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--and--

MILES & STOCKBRIDGE P.C.
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Hearing Date and Time: 08/16/2007 at 10:00 a.m.
Objection Deadline: 08/09/2006 at 4:00 p.m.

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In re: :
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: :
DELPHI CORPORATION, et al., :
: :
: :
Debtors. :
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Chapter 11
Case No.: 05-44481 (RDD)
(Jointly Administered)

RESPONSE OF COMPUTER PATENT ANNUITIES LIMITED TO THE
DEBTORS' NINETEENTH OMNIBUS CLAIMS OBJECTION

Computer Patent Annuities Limited ("CPA"),¹ by its undersigned attorneys, Miles & Stockbridge P.C. and Calinoff & Katz, LLP, hereby files this response to the *Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims*

¹ Computer Patent Annuities Limited is an affiliate of Computer Patent Annuities Limited Partnership ("CPA LP") and is the successor-in-interest to CPA LP's rights under the CPA Contract, as defined herein.

Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims filed on July 13, 2007 (the "Nineteenth Objection"). In support hereof, CPA states as follows:

1. CPA filed a timely proof of claim in the bankruptcy case of Delphi Technologies, Inc. (the "Debtor") asserting an unsecured, non-priority claim in the amount of \$617,204.24 (the "Claim").² The Claim is based upon services provided by CPA to the Debtor under a quarterly patent and design patent renewal services contract (the "CPA Contract"), pursuant to which CPA arranges for the worldwide renewal of the Debtor's patents. A copy of the CPA Contract was attached as an exhibit to the Claim along with a spreadsheet of outstanding invoices due by the Debtor to CPA.

2. The Debtor has objected to CPA's Claim as a "Claim Subject to Modification." See Schedule D-1 to the Nineteenth Objection. This means that the Debtor's books and records refute that the full amount of the CPA Claim is actually owed by the Debtor. For this reason, the Debtor seeks to reduce CPA's Claim to \$602,481.60. No specific information is provided in the Nineteenth Objection to support the modification of CPA's Claim.

3. CPA's Claim and the exhibits thereto establish *prima facie* evidence of the validity and amount of the Claim pursuant to Fed. R. Bankr. P. 3001(f).

4. "A party in interest may overcome the presumptive validity of a proof of claim by 'negating the *prima facie* validity of the filed claim...the objector must produce evidence which, if believed, would refute at least one of the allegations that is essential to the claim's legal sufficiency...'" *In re King*, 305 B.R. 152, 164 -165 (Bankr. S.D.N.Y. 2004) (*quoting In re Allegheny Int'l, Inc.*, 954 F.2d 176, 173-174 (3rd Cir. 1992)). In this case, the Debtors have

² The CPA Claim is listed as Claim No. 15379 in the Debtor's bankruptcy case.

failed to produce any evidence whatsoever to rebut CPA's Claim. Accordingly, the Claim must be allowed in the amount submitted. *See id.*

5. The Debtors have not objected to CPA's Claim on the basis of insufficient documentation. Thus, in accordance with the *Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (i) Dates for Hearings Regarding Objections to Claims and (ii) Certain Notices and Procedures Governing Objections to Claims* entered by the Court on December 7, 2006 ("Claims Objections Procedures Order"), CPA believes that the documentation attached to the Claim is sufficient to establish its *prima facie* right to payment and further documentation is not necessary at this time.

6. CPA filed the Claim as an unsecured, non-priority claim to preserve its right to payment in the event that the Debtor does not assume the CPA Contract or in the event that the CPA Contract expires by its own terms during the pendency of the Debtor's bankruptcy case. If the Debtor assumes the CPA Contract, CPA's Claim will be entitled to priority treatment under 11 U.S.C § 365(b).

7. CPA believes that the discrepancy between the Debtor's books and records and the amount asserted by CPA in the Claim may be due to late fees incurred by the Debtor. In the event the parties resolve the Debtor's objection to CPA's Claim, CPA hereby reserves its right to charge the Debtor late fees in the future.

8. The addresses to which the Debtors must return any reply to this Response are as follows:

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and

Gill David, Accounts Receivable Manager
Computer Patent Annuities, LP
CPA House
11-15 Seaton Place
St. Helier, Jersey JE1 1BL
Channel Islands

WHEREFORE, Computer Patent Annuities Limited respectfully requests that this Court enter an Order (i) overruling the Nineteenth Objection and allowing CPA's Claim in the stated amount of \$617,204.24, or (ii) continuing the hearing on the Nineteenth Objection with respect to CPA's Claim pursuant to the Claims Objections Procedures Order and the Notice of Objection to Claim, and (iii) provide such other and further relief that the Court deems just and necessary.

Date: New York, New York
August 8, 2007

Respectfully Submitted,

CALINOFF & KATZ, LLP
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*Attorneys for Computer Patent
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY, that on this 8th day of August, 2007, a copy of the foregoing
Response of Computer Patent Annuities Limited to the Debtors' Nineteenth Omnibus Claims
Objection was mailed by overnight delivery via Federal Express to:

The Chambers of the Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green, Room 632
New York, New York 10004

Delphi Corporation (*the Debtor*)
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Att'n: General Counsel

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Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton

/s/ Kerry Hopkins
Kerry Hopkins